

Attachment B
To Fee Application

Summary of PwC's Fees By Professional

April 2005

Professional Fees
WTR Credit Line Audit
For the Month ended April 30, 2005

Name of Professional	Position with the Firm	Number of Years in Profession	Project	Hourly Bill Rate	Total Hours	Total Compensation
William Bishop	Audit Partner	27	Integrated Audit	\$578.00	14.3	\$ 8,265.40
Robert Keehan	Audit Partner	18	Integrated Audit	\$578.00	5.0	\$ 2,890.00
Thomas Barbieri	Audit Partner	>20	Integrated Audit	\$732.00	1.0	\$ 732.00
Peter Woolf	Partner	25	Integrated Audit	\$450.00	2.2	\$ 990.00
Steven Halterman	Director	>20	Integrated Audit	\$640.00	2.0	\$ 1,280.00
Jason C Theros	Director	>10	Integrated Audit	\$410.00	0.5	\$ 205.00
William Todd Hutcherson	Audit Senior Manager	11	Integrated Audit	\$332.00	32.0	\$ 10,624.00
Jody Beth Underhill	Tax Senior Manager	20	Integrated Audit	\$259.00	10.5	\$ 2,719.50
Sandra David	Audit Manager	7	Integrated Audit Puerto Rico Statutory Audit	\$252.00	25.0	\$ 6,300.00
Sandra David	Audit Manager	7		\$216.00	15.8	\$ 3,412.80
Paul Spector	DMG Manager	6	Integrated Audit	\$210.00	1.5	\$ 315.00
Ryan Grady	Audit Senior Associate	4	Integrated Audit	\$172.00	117.7	\$ 20,244.40
Andrew David Ralston	Audit Senior Associate	6	Integrated Audit	\$165.00	23.1	\$ 3,811.50
Pamela Reinhardt	Audit Senior Associate	3	Integrated Audit	\$185.00	88.5	\$ 16,372.50
Maria J. Afuang	Audit Senior Associate	4	Integrated Audit	\$160.00	121.0	\$ 19,360.00

Matthew Higgins	Audit Associate	2	Integrated Audit	\$140.00	1.3	\$ 182.00
Krzysztof Krakowiak	Audit Associate	5	Puerto Rico Statutory Audit	\$109.00	107.5	\$ 11,717.50
Erica Margolius	Audit Associate	1	Integrated Audit	\$93.00	100.5	\$ 9,346.50
Michael McDonnell	Audit Associate	3	Puerto Rico Statutory Audit	\$109.00	104.5	\$ 11,390.50
Michael McDonnell	Audit Associate	3	Integrated Audit	\$121.00	23.5	\$ 2,843.50
Lauren Misler	Audit Associate	2	Integrated Audit	\$122.00	69.7	\$ 8,503.40
Lyndsay Signori	Audit Associate	1	Integrated Audit	\$93.00	2.5	\$ 232.50
Nicholas Stromann	Audit Associate	2	Integrated Audit	\$122.00	27.7	\$ 3,379.40
Tony T Truong	Audit Associate	1	Integrated Audit	\$80.00	6.5	\$ 520.00
Margaret Bermudez	Office Staff	23	Integrated Audit	\$60.00	0.3	\$ 18.00
Anila Pahwa	Office Staff	>3	Integrated Audit	\$110.00	0.5	\$ 55.00
Marion Radeer	Office Staff	<1	Integrated Audit	\$60.00	2.0	\$ 120.00
Allison Reeder	Office Staff	2	Integrated Audit	\$70.00	11.0	\$ 770.00
		TOTAL			917.6	\$ 146,600.40

Time Spent Tracking Time for Reporting to the U.S. Bankruptcy Court (refer to attached file for details)

Total Cost of Tracking Time Billed to Grace	\$ 2,276.60
Total Hours Spent Tracking Time	20.6

**Summary of PwC's Fees By Project Category:
April 2005**

Project Category	Total Hours	Total Fees
01-Assets Analysis and Recovery		
02-Asset Disposition		
03-Business Operations		
04-Case Administration		
05-Claim Analysis Objection & Resolution (Asbestos)		
06-Claim Analysis Objection & Resolution (Non-asbestos)		
07-Committee, Creditors', Noteholders', or Equity Holders'		
08-Employee Benefits/Pension		
09-Employee Applications, Applicant		
10-Employment Applications, Others		
11-Financing		
12-Fee Applications, Others	20.6	\$2,276.60
13-Financing		
14-Hearings		
15-Litigation and Litigation Consulting		
16-Plan and Disclosure Statement		
17-Relief from Stay Proceedings		
18-Tax Issues		
19-Tax Litigation		
20-Travel- Non-working		
21-Valuation		
22-ZAI Science Trial		

23-ZAI Science Trial- Expenses		
24-Other		
25-Accounting/Auditing	917.60	\$146,600.40
26-Business Analysis		
27-Corporate Finance		
28-Data Analysis		
TOTAL:	938.20	\$148,877.00

**Expense Summary
April 2005**

Expense Category	Service Provider	Total Expenses
Transportation	N/A	\$754.16
Lodging	N/A	\$0.00
Sundry	N/A	\$0.00
Business Meals	N/A	\$0.00
TOTAL:		\$754.16